

EXHIBIT D

Knowledge Mosaic®

Company: RIMINI STREET, INC.

Form Type: S-1/A

Filing Date: 5/13/2014

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because of varying available valuation methodologies, subjective assumptions and the variety of award types that companies can use under Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 718, we believe that providing non-GAAP financial measures that exclude this expense allows investors the ability to make more meaningful comparisons between our operating results and those of other companies. We exclude litigation expenses relating to our ongoing litigation with Oracle because they are discrete charges that do not reflect our core business operating results.

These non-GAAP financial measures should not be considered in isolation from, or as a substitute for, financial information prepared in accordance with GAAP. There are limitations in using these non-GAAP financial measures because the non-GAAP financial measures are not prepared in accordance with GAAP, may be different from non-GAAP financial measures used by our competitors and exclude expenses that may have a material impact upon our financial results. Further, stock-based compensation and litigation expenses relating to our ongoing litigation with Oracle have been and will continue to be for the foreseeable future a significant recurring expense in our business.

These non-GAAP financial measures are meant to supplement and be viewed in conjunction with GAAP financial measures. We believe that these non-GAAP financial measures provide useful information about our operating results, enhance the overall understanding of past financial performance and future prospects and allow for greater transparency with respect to key metrics used by management in its financial and operational decision making.

(unaudited)	Year Ended December 31,			Three Months Ended March 31,	
	2011	2012	2013	2013	2014
	(in thousands)				
Non-GAAP financial measures:					
Non-GAAP operating loss	\$(3,745)	\$(4,277)	\$(7,802)	\$ (894)	\$ (5,227)
Non-GAAP net loss	(5,360)	(5,148)	(9,216)	(1,159)	(5,696)

Set forth below is a reconciliation of the non-GAAP financial measures to the nearest measure calculated in accordance with GAAP:

(unaudited)	Year Ended December 31,			Three Months Ended March 31,	
	2011	2012	2013	2013	2014
	(in thousands)				
Operating loss	\$(10,613)	\$(9,012)	\$(10,707)	\$ (1,752)	\$ (6,606)
Add: stock-based compensation	1,127	1,267	1,342	365	512
Add: litigation expenses	5,741	3,468	1,563	493	867
Non-GAAP operating loss	<u>\$ (3,745)</u>	<u>\$(4,277)</u>	<u>\$(7,802)</u>	<u>\$ (894)</u>	<u>\$ (5,227)</u>
Net loss	\$(12,228)	\$(9,883)	\$(12,121)	\$ (2,017)	\$ (7,075)
Add: stock-based compensation	1,127	1,267	1,342	365	512
Add: litigation expenses	5,741	3,468	1,563	493	867
Non-GAAP net loss	<u>\$ (5,360)</u>	<u>\$(5,148)</u>	<u>\$(9,216)</u>	<u>\$ (1,159)</u>	<u>\$ (5,696)</u>

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Signatures

Pursuant to the requirements of the Securities Act of 1933, as amended, the registrant has duly caused this amendment to Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Pleasanton, State of California, on May 12, 2014.

RIMINI STREET, INC.

By: /s/ Seth A. Ravin
Seth A. Ravin
Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, as amended, this registration statement on Form S-1 has been signed by the following persons in the capacities and on the dates indicated.

Signature	Title	Date
<u>/s/ Seth A. Ravin</u> Seth A. Ravin	Chief Executive Officer and Director (Principal Executive Officer)	May 12, 2014
<u>/s/ Edward Schaffer</u> Edward Schaffer	Chief Financial Officer, Senior Vice President (Principal Accounting and Financial Officer)	May 12, 2014
<u>*</u> Thomas C. Shay	Senior Vice President, Chief Information Officer and Director	May 12, 2014
<u>*</u> Jack L. Acosta	Director	May 12, 2014
<u>*</u> Thomas Ashburn	Director	May 12, 2014
<u>*</u> Steve Capelli	Director	May 12, 2014
<u>*</u> Robin Murray	Director	May 12, 2014
<u>*</u> Margaret (Peggy) Taylor	Director	May 12, 2014
* By: <u>/s/ Seth A. Ravin</u> Seth A. Ravin Attorney-in-fact		